

**START-GIRARD FIRE PROTECTION DISTRICT
RICHLAND PARISH POLICE JURY
Start, Louisiana**

**Component Unit Financial Statements
As of December 31, 2005 and for the Year Then Ended**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 8-16-06

**START-GIRARD FIRE PROTECTION DISTRICT
RICHLAND PARISH POLICE JURY
Start, Louisiana**

**Component Unit Financial Statements
As of and for the Year Ended December 31, 2005
With Supplemental Information Schedule**

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KAREN M. HOLLIS, CPA

To the Board of Commissioners
Start-Girard Fire Protection District
Start, Louisiana

I have compiled the accompanying component unit financial statements of the Start-Girard Fire Protection District, a component unit of the Richland Parish Police Jury, as of and for the year ended December 31, 2005 and the supplementary Schedule 1 in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Start-Girard Fire Protection District did not adopt the provisions of Governmental Accounting Standards Board Statement No. 34 for the year ended December 31, 2005. The effects of this departure from generally accepted accounting principles has not been determined.

Karen M. Hollis

August 9, 2006
Rayville, Louisiana

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**START-GIRARD FIRE PROTECTION DISTRICT
RICHLAND PARISH POLICE JURY
Start, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS**

Balance Sheet, December 31, 2005

	<u>GOVERNMENTAL FUNDS</u>	<u>ACCOUNT GROUPS</u>		
		<u>GENERAL FIXED ASSETS</u>	<u>GENERAL LONG-TERM OBLIGATIONS</u>	<u>(TOTAL MEMORANDUM ONLY)</u>
	<u>GENERAL FUND</u>			
ASSETS AND OTHER DEBITS				
Assets:				
Cash and cash equivalents	\$50,503	\$	\$	\$50,503
Restricted cash	77,651			77,651
Parcel Fee Receivable	34,362			34,362
Accrued Interest Receivable	421			421
Land, buildings, and equipment		1,058,611		1,058,611
Other Debits:				
Amount to be provided for retirement of general long-term obligations			46,670	46,670
TOTAL ASSETS AND OTHER DEBITS	\$162,937	\$1,058,611	\$46,670	\$1,268,218
LIABILITIES, EQUITY, AND OTHER CREDITS				
Liabilities:				
Accounts payable	\$2,590	\$	\$	\$2,590
General obligation bonds payable			46,670	46,670
Total Liabilities	2,590		46,670	49,260
Equity and Other Credits:				
Investment in general fixed assets		1,058,611		1,058,611
Fund balances:				
Reserved	77,651			77,651
Unreserved - undesignated	82,696			82,696
Total Equity and Other Credits	160,347	1,058,611		1,218,958
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	\$162,937	\$1,058,611	\$46,670	\$1,268,218

See the accountant's report.

**START-GIRARD FIRE PROTECTION DISTRICT
RICHLAND PARISH POLICE JURY
Start, Louisiana
GOVERNMENTAL FUNDS**

**Statement of Revenues, Expenditures,
and Changes In Fund Balances
For the Year Ended December 31, 2005**

	GENERAL FUND	(TOTAL MEMORANDUM ONLY)
REVENUES		
Parcel fees	\$74,400	\$74,400
Intergovernmental revenues:		
Parish police jury-2% fire insurance rebate	5,743	5,743
FEMA grant		0
Forestry grant		0
Interest earnings	2,260	2,260
Total revenues	<u>\$82,403</u>	<u>\$82,403</u>
EXPENDITURES		
Dues & subscriptions		0
Fuel	2,232	2,232
Insurance	14,407	14,407
Legal and accounting	4,966	4,966
Repairs and maintenance	7,673	7,673
Supplies	8,693	8,693
Telephone	1,091	1,091
Training	220	220
Utilities	5,138	5,138
Capital Outlay	7,684	7,684
Debt service:		
Principal	12,402	12,402
Interest	3,601	3,601
Total expenditures	<u>68,107</u>	<u>68,107</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	14,296	14,296
OTHER FINANCING SOURCES (USES):		
Rental revenue	2,700	2,700
Miscellaneous revenues	0	0
Total other financing sources (uses)	<u>2,700</u>	<u>2,700</u>
EXCESS (Deficiency) OF REVENUES AND OTHER OTHER SOURCES (USES) OVER EXPENDITURES	16,996	16,996
FUND BALANCES (Deficit) AT BEGINNING OF YEAR	143,351	143,351
FUND BALANCES (Deficit) AT END OF YEAR	<u>\$160,347</u>	<u>\$160,347</u>

See the accountant's report.

**START-GIRARD FIRE PROTECTION DISTRICT
RICHLAND PARISH POLICE JURY
Start, Louisiana
GOVERNMENTAL FUND - GENERAL FUND**

**Statement of Revenues, Expenditures,
and Changes in Fund Balance - Budget
(Non-GAAP Basis) and Actual
For the Year Ended December 31, 2005**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Parcel fees	\$75,000	\$65,778	(\$9,222)
Intergovernmental revenues:			
Parish police jury-2% fire insurance rebate	4,500	5,743	1,243
FEMA grant	0	0	0
Forestry grant	0	0	0
Interest earnings	0	2,893	2,893
Total revenues	<u>79,500</u>	<u>74,414</u>	<u>(\$5,086)</u>
EXPENDITURES			
Insurance	31,000	14,407	16,593
Legal and accounting	6,000	4,966	1,034
Maintenance	7,000	7,426	(426)
Office	3,000	1,203	1,797
Operations	10,100	8,878	1,222
Utilities	5,000	5,909	(909)
Capital Outlay	14,100	7,684	6,416
Debt service:			
Principal	8,000	12,402	(4,402)
Interest	8,000	3,601	4,399
Total expenditures	<u>92,200</u>	<u>66,476</u>	<u>25,724</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(12,700)	7,938	20,638
OTHER FINANCING SOURCES (USES):			
Rental revenue	2,700	2,700	0
Miscellaneous revenues	0	0	0
Total other financing sources (uses)	<u>2,700</u>	<u>2,700</u>	<u>0</u>
EXCESS (Deficiency) OF REVENUES AND OTHER FINANCING SOURCES (USES) OVER EXPENDITURES	(10,000)	10,638	20,638
FUND BALANCE (Deficit) AT BEGINNING OF YEAR	143,351	143,351	0
FUND BALANCE (Deficit) AT END OF YEAR	\$133,351	\$153,989	\$20,638

See the accountant's report.

Schedule 1

**START-GIRARD FIRE PROTECTION DISTRICT
RICHLAND PARISH POLICE JURY
Rayville, Louisiana**

**Schedule of Compensation Paid Board Members
For the Year Ended December 31, 2005**

<u>NAME</u>	<u>AMOUNT</u>
Johnny Letlow, Chairman	0
Bobby Adams	0
Ron Mason	0
Terry Parker	0
Total	\$0

See the accountant's report.



The CPA. Never Underestimate The Value.

KAREN M. HOLLIS, CPA

August 9, 2006

Start-Girard Fire Protection District
Start, Louisiana

RE: Compilation Report 2005

I have compiled the basic financial statements of Start-Girard Fire Protection District, (a component unit of the Richland Parish Police Jury) as of and for the year ended December 31, 2005, and have issued my report thereon dated August 4, 2006. I conducted the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

During the course of the compilation, I became aware of the following matters which represent immaterial deviations of compliance or suggestions for improved internal controls:

Suggestion 2005-1. The compilation is due within six months of the entity's year end. Therefore your Organization's reports are due June 30 each year based on the December 31 year end. I suggest having the information to me no later than April 30 each year to assure ample time to complete the engagement. Management has indicated to me that the information necessary to complete the engagement will be available to me as soon as possible after the end of the year and no later than June 1.

I recommend management address the foregoing issues as an improvement to operations and the administration of public programs. I am available to further explain the suggestions or help implement the recommendation(s).

Sincerely,

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